



J. TYLER MCCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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TO: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Yvonne Brathwaite Burke
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley 
Auditor-Controller

SUBJECT: **FINANCIAL/COMPLIANCE AUDITS OF REGIONAL PARK AND OPEN
SPACE DISTRICT PROPOSITION A GRANTS**

Proposition A, formally known as the Los Angeles County Safe Neighborhood Parks Act, provided for the formation of an assessment district called the Los Angeles County Regional Park and Open Space District (District). The District was created to improve the quality of life in the County through the preservation of beaches, parks and wildlands; the construction, renovation and improvement of new and existing recreational facilities; and the restoration of rivers, streams and trails.

The District is governed by your Board and is administered by the Department of Parks and Recreation (DPR). DPR requested that we develop a financial/compliance audit program to ensure that grantees properly utilize and account for Proposition A grant funds. In June 2003, we contracted with Simpson & Simpson, CPAs, to perform financial/compliance audits of 29 closed grant projects with a dollar value of over \$52 million. Attached is a list of the 29 grant projects and the associated grant amounts.

The auditors did not question costs for any of the 29 audits. In addition, they did not note any material weaknesses involving the internal control over financial reporting. The auditors have reported their audit results to the District and its grantees. Due to the number of reports, copies are not attached. If you would like to review any of the reports, please let me know.

JTM:DR:RD
Attachment

c: David E. Janssen, Chief Administrative Officer
Violet Varona-Lukens, Executive Officer
Tim Gallagher, Director, Parks and Recreation
Curt Robertson, Director, Regional Park & Open Space District
Public Information Office
Audit Committee

Agency	Project	Grant Number	Supervisory District	Grant Amount
1 Bell, Development Services Department	Veterans Memorial Park	58B1-95-0384	1st	\$ 400,000
2 Maywood, Department of Community Services	Maywood River Park Project	58G2-98-0710	1st	\$ 1,800,000
3 Gardena	Rowley Park Improvement & Rehabilitation	58D3-98-1059	2nd	\$ 285,592
4 Gardena	Rush Gymnasium Improvements	58D3-98-1060	2nd	\$ 110,000
5 Hawthorne, Parks & Recreation Department	Play Equip. Replacement at Various Parks	58D7-98-1057	2nd	\$ 251,306
6 Housing Authority of the City of Los Angeles	Housing Authority Pico Aliso Child Care	58F6-99-1160	2nd	\$ 580,000
7 Housing Authority of the City of Los Angeles	Jordan Downs Gymnasium	58L8-98-0711	2nd	\$ 300,000
8 Lynwood, Facilities Maintenance Dept.	Renovation and Additions to Lynwood Pk.	58F8-94-0191	2nd	\$ 2,525,000
9 New Directions for Youth	New Directions For Youth Graffiti	58M1-98-0749	2nd	\$ 190,800
10 Calabasas, Dept. of Community Services	Calabasas/Agoura Hills Community Center	58B7-96-0541	3rd	\$ 3,031,398
11 Hermandad Mexicana Nacional Youth	Hermandad Mexicana Nacional Youth	58M1-97-0607	3rd	\$ 360,000
12 Mountains Restoration Trust	Cold Creek Restoration Plan	58M1-98-0685	3rd	\$ 495,112
13 Santa Monica, Community & Cultural	Santa Monica Beaches	58J6-94-0189	3rd	\$ 2,760,000
14 Avalon	Avalon Waterfront Restoration	58A7-96-0505	4th	\$ 2,480,000
15 Bellflower	Skate Park Project	58B2-00-1194	4th	\$ 125,000
16 Hermosa Beach	Pier Renovation Project	58D8-95-0323	4th	\$ 2,602,285
17 Hermosa Beach	Hermosa Beach Parking Structure	58D8-98-0669	4th	\$ 4,500,000
18 La Mirada	La Mirada Community Adult Center	58E8-99-1106	4th	\$ 1,212,493
19 Long Beach	Westside Park Acquisition	58F5-94-0078	4th	\$ 11,460,000
20 Manhattan Beach	Manhattan Heights Library Annex	58G1-01-1264	4th	\$ 569,446
21 Manhattan Beach	Sand Dune Park Improvements	58G1-96-0540	4th	\$ 737,060
22 Torrance	Charles H. Wilson Park Gymnasium	58K4-97-0650	4th	\$ 2,860,000
23 Burbank	Stough Canyon Nature Center	58B6-98-0656	5th	\$ 2,255,000
24 Glendale	Freeway Park Complex	58D4-94-0094	5th	\$ 2,523,331
25 Los Angeles County Dept. of Parks & Rec.	Arcadia Park Sr. Center Rehabilitation	0670-95-0370	5th	\$ 514,641
26 Los Angeles County Dept. of Parks & Rec.	Arcadia Park General Rehabilitation	0670-97-0569	5th	\$ 106,567
27 Palmdale	Pelona Vista Park - Anaverde Basin Sports	58G7-99-1094	5th	\$ 3,104,561
28 Santa Clarita	Central Park	58J4-96-0517	5th	\$ 2,900,000
29 Sierra Madre	Natural Lands Acq: Lawson-Martin Property	58J7-97-0623	5th	\$ 970,000
Total				\$ 52,009,592